

RUBIN AND RUDMAN LLP

COUNSELLORS AT LAW

50 ROWES WHARF • BOSTON, MASSACHUSETTS 02110-3319
(617) 330-7000 • FACSIMILE: (617) 439-9556 • FIRM@RUBINRUDMAN.COM

Andrew J. Newman
Direct Dial: (617) 330-7031
E-mail: anewman@rubinrudman.com

December 15, 2004

BY E-MAIL AND BY HAND

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
1 South Station, 2nd Floor
Boston, MA 02110

Re: Western Massachusetts Electric Company - DTE 04-106

Dear Secretary Cottrell:

Enclosed please find an original and five copies of the comments of the Western Massachusetts Industrial Customers Group with respect to the proposed Settlement Agreement.

Very truly yours,



Andrew J. Newman

AJN/lms
Enclosure

cc: John Geary, Hearing Officer
Service List - By E-Mail